

SENATE BILL 3269
By Carter

AN ACT to amend Chapter 163 of the Private Acts of 1986, as amended by Chapter 146 of the Private Acts of 1992, Chapter 50 of the Private Acts of 1993, and any other acts amendatory thereto, relative to the Madison County budget system.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 2 of Chapter 163 of the Private Acts of 1986 is amended by deleting subsection (a) and by substituting instead the following:

(a) The county mayor may employ a director of accounts and budgets to establish and maintain in the accounting office a system to account for the above funds that are under the administrative control and direction of the county mayor, excluding school funds. The director of accounts and budgets shall execute a corporate surety bond of fifty thousand dollars (\$50,000). Such bond shall be approved by the Madison County legislative body and shall be recorded in the offices of the register of deeds in the same manner as are the bonds of all county officials. The premium for such bond shall be paid from the county general fund.

SECTION 2. Section 2 of Chapter 163 of the Private Acts of 1986 is amended by deleting subsection (d) and by substituting instead the following:

(d) The director shall install a uniform chart of accounts, including a classification of revenues and expenditures, to be used in accounting, budgeting and financial reporting representing all county funds, offices, agencies and activities of the county

government, with the exception of school funds administered by the county board of education.

SECTION 3. Section 2 of Chapter 163 of the Private Acts of 1986 is amended by adding the following new subsection:

(e) The accounting functions relating to all funds of Madison County, including but not limited to the county general fund, highway fund, debt service fund, and juvenile court services fund, but excluding education department funds, shall be consolidated and centralized in the office of the director of accounts and budgets, and these accounting functions shall be performed under the direction and control of the director of accounts and budgets.

SECTION 4. Section 4 of Chapter 163 of the Private Acts of 1986 is amended by deleting subsection (a) in its entirety.

SECTION 5. Section 7 of Chapter 163 of the Private Acts of 1986, and any other acts amendatory thereto, is amended by deleting subsection (b) and by substituting instead the following:

(b)(1) The county legislative body may alter or revise the proposed budget except as to the provision for debt service requirements and for other expenditures required by law. The final adoption of the budget shall be made by the county legislative body on or before the third Monday in July of each year. If the budget, tax rate, and appropriation resolution are not adopted by the county legislative body on or before twelve o'clock midnight (12:00) on June 30 for the ensuing fiscal year, all departments and offices of the county may make expenditures according to the budget of that department or office as adopted for the preceding fiscal year, except that such departments and offices are limited to expenditures and obligations based on a monthly allotment from the preceding fiscal year's budget.

(2) If the county legislative body fails to adopt a budget, property tax rate resolution, and appropriation resolution by August 1 of any year, then the portion of the

final revised budget for the county department of education (as proposed by the board of education or modified with the agreement of the board of education) and the accompanying property tax rate for education and the appropriation for the county department of education, embodied in the submitted resolutions, shall become effective by operation of law for the ensuing fiscal year. If the county legislative body fails to adopt a budget, property tax rate resolution, and appropriation resolution by August 1 of any year, then the operating budget for the ensuing fiscal year, other than the portion for the county department of education, shall be the consolidated budget with proposed amendments submitted by the budget committee.

(3) All budget proposals, including the final revised budget proposal submitted by the budget committee and the budget as finally adopted, shall establish the number and salaries of all full-time personnel authorized therein.

(4) The budget as adopted shall be balanced as to all funds.

(5) The board of education, through its designated representative, has the right to address the county legislative body in regard to the board's budget and tax rate proposals.

SECTION 6. Section 8 of Chapter 163 of the Private Acts of 1986, and any other acts amendatory thereto, is amended by deleting subsection (b) and by substituting instead the following:

(b) The county mayor and the director of accounts and budgets shall countersign all warrants drawn against the general fund. The director of accounts and budgets and the county highway superintendent shall countersign all warrants drawn against the highway fund. The superintendent of the Jackson Madison County School System and the chairman of the board of education for the school system shall countersign all warrants drawn against the school fund. The county mayor as chief financial officer of the county shall countersign all warrants drawn by any and every official against all funds of the county, excepting the general, highway and school funds and no warrants

drawn against any fund required to be countersigned by the county mayor shall be valid and binding on or against the County unless same shall have been countersigned by the county mayor. With respect to the general, highway and school funds, no warrants drawn against such funds shall be valid and binding on or against the county unless same shall have been countersigned by the parties herein named.

SECTION 7. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Madison County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and shall be certified by such presiding officer to the secretary of state.

SECTION 8. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this act shall take effect on January 1, 1997, after being approved as provided in Section 7.

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